

**WEST MIDLANDS FIRE AND RESCUE AUTHORITY**

**AUDIT COMMITTEE**

**31<sup>ST</sup> MARCH 2008**

**1. STRATEGY FOR INTERNAL AUDIT – 2008/09 TO 2010/11**

Report of the Audit Manager [Sandwell MBC].

RECOMMENDED

THAT the attached Internal Audit Strategy for 2008/09 to 2010/11 be approved.

**2. PURPOSE OF REPORT.**

2.1 This report is submitted for member comment and approval

**3. BACKGROUND**

3.1 The attached report details the proposed Strategy for Internal Audit – Internal Audit Needs Assessment covering the period 2008/09 to 2010/11.

3.2 The plans have been broken down by operational area and have been discussed with West Midlands Fire Service Senior Management.

**4. EQUALITY IMPACT ASSESSMENT**

In preparing this report an initial Equality Impact Assessment is not required and has not been carried out. The matters contained in this report will not lead to and/or do not relate to a policy change.

**5. LEGAL IMPLICATIONS**

The Accounts and Audit Regulations Act states that a relevant body must “maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control in accordance with the proper internal audit practices”.

6. **FINANCIAL IMPLICATIONS**

There are no direct financial implications arising from this report.

7. **BACKGROUND PAPERS**

Strategy for Internal Audit 2008/09 to 2010/11.

Peter Farrow  
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